

17123 Mission of the Kentucky Department of Revenue (DOR) is to provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.

The following is a summary of your rights and the DOR's responsibilities to you as a Kentucky taxpayer.

RIGHTS OF TAXPAYER

PRIVACY

You have the right to privacy of information provided to the DOR.

ASSISTANCE

You have the right to advice and assistance from the DOR in complying with state tax laws.

EXPLANATION

You have the right to a clear and concise explanation of:

- basis of assessment of additional taxes, interest and penalties, or the denial or reduction of any refund or credit claim;
- procedure for protest and appeal of a determination of the DOR; and
- tax laws and changes in the tax laws so that you can comply with the law.

PROTEST AND APPEAL

You have the right to protest and appeal a determination of the DOR, such as an assessment of tax or penalty, reduction or a denial of a refund, or a revocation of a license or permit or other determination made by the DOR.

CONFERENCE

You have the right to a conference to discuss a tax matter.

REPRESENTATION

You have the right to representation by your authorized agent (attorney, accountant or other person) in any hearing or conference with the DOR. You have the right to be informed of this right prior to the conference or hearing. If you intend for your representative to attend the conference or hearing in your place, you may be required to give your representative a power of attorney before the DOR can discuss tax matters with your authorized agent.

RECORDINGS

You have the right to make an audio recording of any meeting, conference or hearing with the DOR, or to be notified in advance if the DOR plans to record the proceedings and to receive a copy of any recording.

CONSIDERATION

You have the right to consideration of:

- waiver of penalties or collection of fees if "reasonable cause" for reduction or waiver is given ("reasonable cause" is defined in KRS 131.010(9) as: "an event, happening, or circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the department pursuant to law or administrative regulation");
- installment payments of delinquent taxes, interest and penalties;
- waiver of interest and penalties, but not taxes, resulting from incorrect written advice from the DOR if all facts were given and the law did not change or the courts did not issue a ruling to the contrary;
- extension of time for filing reports or returns; and
- payment of charges incurred resulting from an erroneous filing of a lien or levy by the DOR.

PROTEST AND APPEAL PROCEDURE

(Does not apply to all types of property tax)

PROTEST

You have the right to protest an original notice of tax due and/or a reduction or denial of tax refund or credit. To do so:

- submit a written protest within 45 days from the original notice date;
- identify the type of tax involved and give the account number, Social Security number or other identification number;
- explain why you disagree;
- attach any proof or documentation available or request additional time to support your protest;
- sign your statement, include your daytime telephone number and mailing address; and
- mail to the Kentucky Department of Revenue at the address shown in the "REPLY TO" area of this notice.

CONFERENCE

You have the right to a conference to discuss a tax matter.

DAMAGES

You have the right to file a claim for actual and direct monetary damages with the Kentucky Board of Claims if a DOR employee willfully, recklessly and intentional disregards your rights as a Kentucky taxpayer.

INTEREST

You may have the right to receive interest on an overpayment of tax.

REVENUE DEPARTMENT RESPONSIBILITIES

The DOR has the responsibility to:

- perform audits, conduct conferences and hearings with you at reasonable times and places;
- authorize, require or conduct an investigation or surveillance of you only if it relates to tax matter;
- make a written request for payment of delinquent taxes which are due and payable at least 30 days prior to seizure and sale of your assets;
- conduct educational and informational programs to help you understand and comply with the laws;
- publish clear and simple statements to explain tax procedures, remedies, your right and obligations, and the rights and obligations of the DOR;
- notify you in writing when an erroneously filed lien or levy is released and, if requested, notify major credit reporting companies in counties where lien was filed;
- advise you of procedures, remedies and your rights and obligations with an original notice of audit, or when an original notice of tax due is issued, a refund or credit is denied or reduced, or a license or permit is denied, revoked or canceled;
- notify you in writing prior to termination or modification of a payment agreement;
- furnish copies of the agent's audit workpapers and a written narrative explaining the reason(s) for the assessment;
- resolve tax controversies on a fair and equitable basis at the administrative level whenever possible; and
- notify you in writing at your last known address at least 60 days prior to publishing your name on a list of delinquent taxpayers for which a tax or judgment lien has been filed.

WHERE TO GET ASSISTANCE

QUESTIONS regarding this notice should be directed to the telephone number or address shown in the "REPLY TO" area of this notice. General taxpayer assistance can be obtained by contacting the DOR, Frankfort, Kentucky 40620, (502) 564-4581.

The DOR also has a Taxpayer Ombudsman's Office * which consists of the Ombudsman and a staff whose job is to serve as an advocate for taxpayers' rights. One of the main functions of the office is to ensure that your rights as a Kentucky taxpayer are protected. An important function of the Taxpayer Ombudsman's Office is to confer with DOR employees when you have a problem or conflict that you have been unable to resolve. However, it is not the role of the Ombudsman's Office to intercede in an audit, handle a protest, waive taxes, penalty or interest, or answer technical tax questions. To file a protest see PROTEST AND APPEAL PROCEDURES. Please do not mail your protest to the Ombudsman.

* Office of Taxpayer Ombudsman, P. O. Box 930, Frankfort, KY 40602, (502) 564-7822
Telecommunication Device for the Deaf (TDD), call (502) 564-3058.

FINAL RULING

If you do not want to have a conference or if the conference did not resolve your protest, you have the right to request a final ruling of the DOR so that you can appeal your case further.

APPEAL

If you do not agree with the Department of Revenue's final ruling, you can file a written appeal with the Kentucky Board of Tax Appeals. If you do not agree with the decision of the Kentucky Board of Tax Appeals, you have the right to appeal the ruling to the Kentucky courts (first to the circuit court in your home county or in Franklin County, then to the Kentucky Court of Appeals, and finally to the Kentucky Supreme Court).

The procedure for protest and appeal of an original notice of tax due does not apply for assessments of all types of property tax.